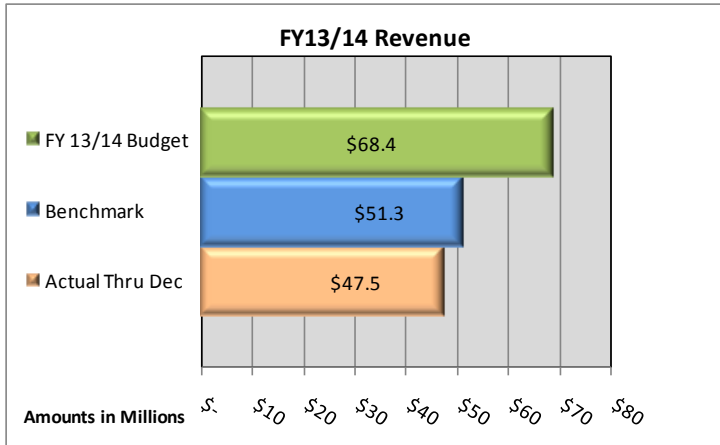


# General Fund Financial Report July 2013 through March 2014 Unaudited FY 2013-14



## Revenue:

As of March 31, 2014 revenue receipts total \$47.5 million. The benchmark is \$51.3.

Revenue receipts are 69.4% of budget. This compares to 68.8% in FY12/13 and 69.1% in FY11/12.

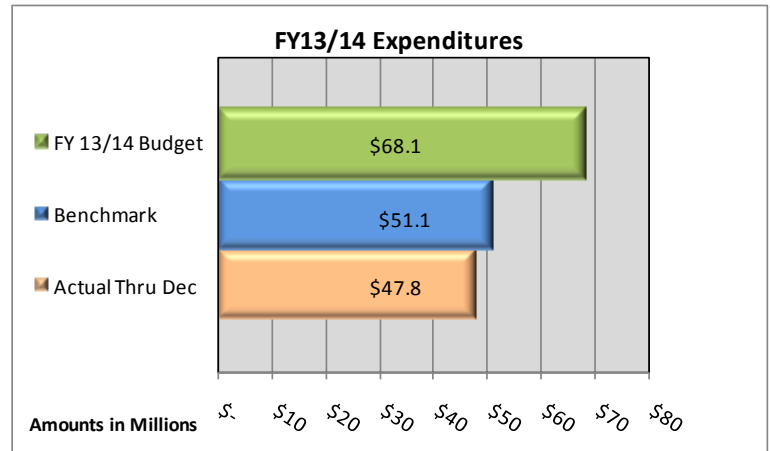
Additional detail is provided on the following page.

## Expenditures:

As of March 31, 2014 expenditures are \$47.8 million. The benchmark is \$51.1 million.

Actual expenditures are 70.1% of budget. This compares to 70.6% in FY 12/13 and 69.4% in FY 11/12.

Additional detail is provided on the following pages.



## Summary of Change in Fund Balance to Date:

(Numbers Rounded to Nearest Thousand)	Current FY		Benchmark
	FY13/14 Budget	Actual YTD as of Mar-14	
Beginning Fund Balance	\$ 16,577	\$ 17,657	\$ 12,433
<b>Sources:</b>			
Revenues	\$ 68,418	\$ 47,501	\$ 51,313
Transfers In	1	6	1
Total Sources	\$ 68,419	\$ 47,507	\$ 51,314
<b>Uses:</b>			
Expenditures	\$ 68,110	\$ 47,770	\$ 51,082
Emergency Reserves	9,152	-	\$ 6,864
Transfers Out	7,734	6,617	5,801
Total Uses	\$ 84,996	\$ 54,387	\$ 63,747
Ending Fund Balance	\$ -	\$ 10,776	\$ -

The FY13/14 actual beginning fund balance exceeds the budgeted amount due to FY12/13 revenue receipts exceeding budget (primarily State Shared Sales Tax) along with the ongoing effort by elected officials and department directors to reduce spending.

## Comparison to Budget - Revenue:

Total Revenue is 5.6% below benchmark.

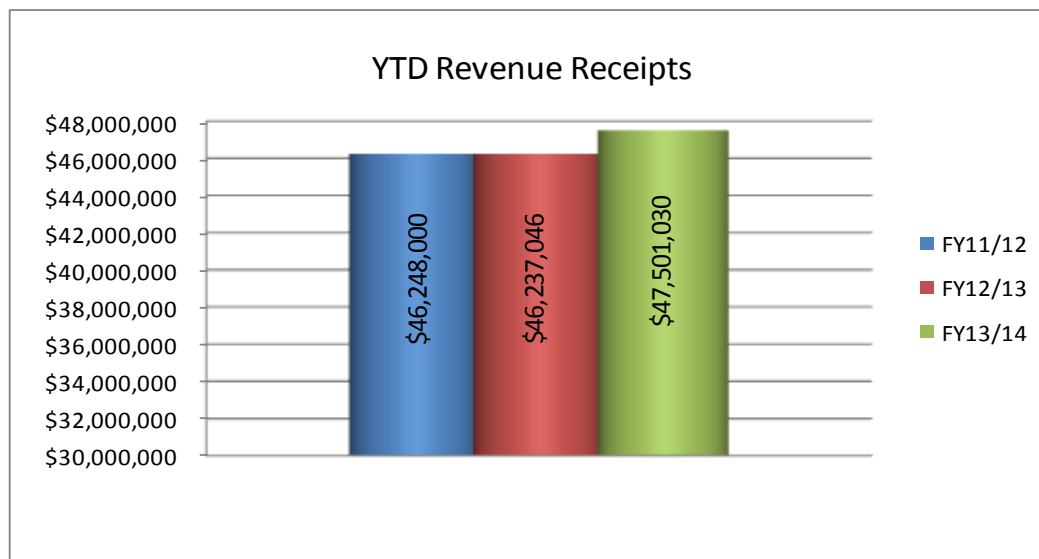
The largest dollar amount above benchmark is State Shared Sales Tax while the largest dollar amount below benchmark is Intergovernmental. The Federal Payments In Lieu of Taxes revenue is typically not received until the latter part of the fiscal year.

The budget and actual receipts for State Shared Sales Tax include the Arizona Health Care Cost Containment System (AHCCCS) portion, which has decreased from last year.

For the Month Ending March 31, 2014	Year-to-Date Actual				Months 9 Benchmark		Actual Vs Benchmark Favorable (Unfavorable) Variance
	Budget	Actual	% of Budget	Budget Less Actual	% of Budget	Actual Over / (Under)	
Revenue:							
Property Tax Revenues	22,343,344	14,935,213	66.8%	7,408,131	75.0%	(1,822,295)	(8.2%)
Auto In Lieu Tax	4,645,785	3,436,226	74.0%	1,209,559	75.0%	(48,113)	(1.0%)
State Shared Sales Tax	18,434,421	14,211,584	77.1%	4,222,837	75.0%	385,768	2.1%
County Sales Tax	12,150,578	8,975,952	73.9%	3,174,626	75.0%	(136,982)	(1.1%)
Franchise Tax	186,000	116,564	62.7%	69,436	75.0%	(22,936)	(12.3%)
Licenses and Permtis	542,266	445,797	82.2%	96,469	75.0%	39,098	7.2%
Intergovernmental	3,527,191	812,907	23.0%	2,714,284	75.0%	(1,832,486)	(52.0%)
Charges for Services	3,523,657	2,751,052	78.1%	772,605	75.0%	108,309	3.1%
Fines and Forfeitures	1,674,145	864,590	51.6%	809,555	75.0%	(391,019)	(23.4%)
Interest on Investment	68,850	29,560	42.9%	39,290	75.0%	(22,078)	(32.1%)
Interest on Taxes	960,641	716,487	74.6%	244,154	75.0%	(3,994)	(0.4%)
Rents	17,675	14,542	82.3%	3,133	75.0%	1,286	7.3%
Miscellaneous	343,401	190,556	55.5%	152,845	75.0%	(66,995)	(19.5%)
Total Revenue	68,417,954	47,501,030	69.4%	20,916,924	75.0%	(3,812,436)	(5.6%)

Note 1: Definition of colors used in the Revenue section:

Sources	Projection	Definition	Impact
Revenues	Black	Actual revenue more than benchmark	Positive
Revenues	Red	Actual revenue less than benchmark	Negative

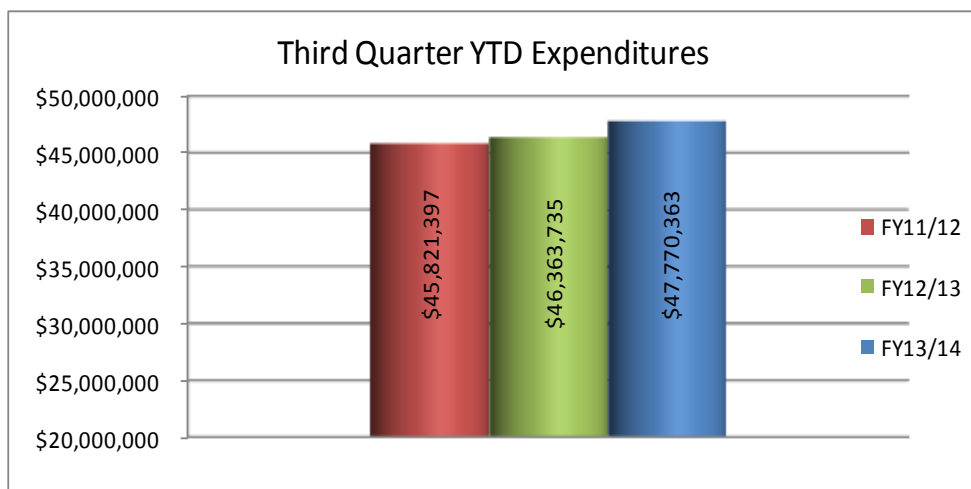


### Comparison to Budget - Expenditures:

Personnel: Of the departments with Personnel budgets, 98% are at or better than their benchmark. This is the same percentage as in FY12/13.

Supplies & Services: Of the departments with Supplies & Services budgets, 70% are at or better than their benchmark. This is up from 60% for the second quarter. In FY12/13, 57% were at or better than benchmark.

Capital Outlay: Of the five departments with Capital Outlay budgets, 20% are at or better than their benchmark. This compares to 50% in FY12/13. There are also two departments without Capital Outlay budgets that have Capital Outlay expenditures.



### Comparison to Budget – Expenditures:

#### Yuma County Finance Department

### GENERAL FUND BUDGET AND ACTUAL SUMMARY

By Department and Category  
For the Month Ending March 31, 2014

			Pay Periods		20	Actual Vs	
			Months		9	Benchmark	
	Year-to-Date Actual					Variance	
As of May 30, 2014	Budget	Actual	% of Budget	(Over) / Under	% of Budget	(Over) / Under	Favorable (Unfavorable)
<b>County Administrator (0100)</b>							
Personnel	1,190,311	859,609	72.2%	330,702	76.9%	56,015	4.7%
Supplies and services	112,196	72,002	64.2%	40,194	75.0%	12,145	10.8%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>1,302,507</b>	<b>931,611</b>	<b>71.6%</b>	<b>370,896</b>		<b>68,160</b>	<b>3.4%</b>
<b>Board of Supervisors (0101)</b>							
Personnel	488,749	357,476	73.1%	131,273	76.9%	18,484	3.8%
Supplies and services	36,835	19,133	51.9%	17,702	75.0%	8,493	23.1%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>525,584</b>	<b>376,609</b>	<b>71.7%</b>	<b>148,975</b>		<b>26,978</b>	<b>3.3%</b>

## Comparison to Budget – Expenditures (cont):

### Yuma County Finance Department

#### GENERAL FUND BUDGET AND ACTUAL SUMMARY

By Department and Category  
For the Month Ending March 31, 2014

As of May 30, 2014	Year-to-Date Actual				Pay Periods Months	20 9	Actual Vs Benchmark Variance Favorable (Unfavorable)
	Budget	Actual	% of Budget	(Over) / Under	% of Budget	(Over) / Under	
<b>Treasurer (0200)</b>							
Personnel	625,311	459,352	73.5%	165,959	76.9%	21,657	3.5%
Supplies and services	127,240	90,103	70.8%	37,137	75.0%	5,327	4.2%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>752,551</b>	<b>549,454</b>	<b>73.1%</b>	<b>203,097</b>		<b>26,984</b>	<b>1.9%</b>
<b>Assessor (0300)</b>							
Personnel	1,534,486	1,065,007	69.4%	469,479	76.9%	115,366	7.5%
Supplies and services	332,473	343,158	103.2%	(10,685)	75.0%	(93,804)	(28.2%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>1,866,959</b>	<b>1,408,166</b>	<b>75.5%</b>	<b>458,793</b>		<b>21,563</b>	<b>(0.5%)</b>
<b>Recorder (0500)</b>							
Personnel	435,816	317,392	72.8%	118,424	76.9%	17,852	4.1%
Supplies and services	167,087	94,309	56.4%	72,778	75.0%	31,006	18.6%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>602,903</b>	<b>411,701</b>	<b>68.5%</b>	<b>191,202</b>		<b>48,858</b>	<b>6.5%</b>
<b>Election Services (0600)</b>							
Personnel	213,181	159,828	75.0%	53,353	76.9%	4,157	2.0%
Supplies and services	241,261	65,566	27.2%	175,695	75.0%	115,380	47.8%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>454,442</b>	<b>225,394</b>	<b>49.6%</b>	<b>229,048</b>		<b>119,537</b>	<b>25.4%</b>
<b>County Attorney- Civil (0800)</b>							
Personnel	638,395	478,159	74.9%	160,236	76.9%	12,914	2.0%
Supplies and services	26,368	12,341	46.8%	14,027	75.0%	7,435	28.2%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>664,763</b>	<b>490,500</b>	<b>73.8%</b>	<b>174,263</b>		<b>20,349</b>	<b>1.2%</b>
<b>County Attorney- Criminal (0801)</b>							
Personnel	2,850,918	2,092,514	73.4%	758,404	76.9%	100,500	3.5%
Supplies and services	216,874	139,662	64.4%	77,212	75.0%	22,994	10.6%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>3,067,792</b>	<b>2,232,175</b>	<b>72.9%</b>	<b>835,617</b>		<b>123,494</b>	<b>2.1%</b>

## Comparison to Budget – Expenditures (cont):

### Yuma County Finance Department

#### GENERAL FUND BUDGET AND ACTUAL SUMMARY

By Department and Category  
For the Month Ending March 31, 2014

As of May 30, 2014	Year-to-Date Actual				Pay Periods Months	20 9	Actual Vs Benchmark Variance Favorable (Unfavorable)
	Budget	Actual	% of Budget	(Over) / Under	% of Budget	(Over) / Under	
<b>County Attorney- Administration (0802)</b>							
Personnel	367,343	272,702	74.2%	94,641	76.9%	9,870	2.7%
Supplies and services	221,541	154,723	69.8%	66,818	75.0%	11,433	5.2%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>588,884</b>	<b>427,424</b>	<b>72.6%</b>	<b>161,460</b>		<b>21,303</b>	<b>2.4%</b>
<b>Clerk of Superior Court (0900)</b>							
Personnel	1,813,251	1,311,133	72.3%	502,118	76.9%	83,675	4.6%
Supplies and services	175,015	134,382	76.8%	40,633	75.0%	(3,121)	(1.8%)
Capital outlay	10,564	10,672	101.0%	(108)	75.0%	(2,749)	(26.0%)
<b>Total Expenditures</b>	<b>1,998,830</b>	<b>1,456,188</b>	<b>73.0%</b>	<b>542,642</b>		<b>77,805</b>	<b>2.0%</b>
<b>Superior Court (1000)</b>							
Personnel	2,883,341	2,094,932	72.7%	788,409	76.9%	123,023	4.3%
Supplies and services	225,424	143,284	63.6%	82,140	75.0%	25,784	11.4%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>3,108,765</b>	<b>2,238,215</b>	<b>72.1%</b>	<b>870,550</b>		<b>148,807</b>	<b>2.9%</b>
<b>Superior Court- Security (1001)</b>							
Personnel	518,392	374,031	72.2%	144,361	76.9%	24,732	4.8%
Supplies and services	25,301	27,358	108.1%	(2,057)	75.0%	(8,383)	(33.1%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>543,693</b>	<b>401,389</b>	<b>73.8%</b>	<b>142,304</b>		<b>16,350</b>	<b>1.2%</b>
<b>Superior Court- Collections (1002)</b>							
Personnel	346,967	247,498	71.3%	99,469	76.9%	19,400	5.6%
Supplies and services	55,546	29,248	52.7%	26,298	75.0%	12,411	22.3%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>402,513</b>	<b>276,746</b>	<b>68.8%</b>	<b>125,767</b>		<b>31,812</b>	<b>6.2%</b>
<b>Superior Court- Trial Services (1003)</b>							
Personnel	182,344	100,068	54.9%	82,276	76.9%	40,197	22.0%
Supplies and services	663,154	531,643	80.2%	131,511	75.0%	(34,278)	(5.2%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>845,498</b>	<b>631,711</b>	<b>75.4%</b>	<b>213,787</b>		<b>5,919</b>	<b>(0.4%)</b>

## Comparison to Budget – Expenditures (cont):

### Yuma County Finance Department

#### GENERAL FUND BUDGET AND ACTUAL SUMMARY

By Department and Category  
For the Month Ending March 31, 2014

As of May 30, 2014	Year-to-Date Actual		Pay Periods Months		20 9		Actual Vs Benchmark Variance Favorable (Unfavorable)
	Budget	Actual	% of Budget	(Over) / Under	% of Budget	(Over) / Under	
<b>Conflict Administrator (1004)</b>							
Personnel	56,988	42,459	74.5%	14,529	76.9%	1,378	2.4%
Supplies and services	1,214,251	984,502	81.1%	229,749	75.0%	(73,813)	(6.1%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>1,271,239</b>	<b>1,026,961</b>	<b>84.4%</b>	<b>244,278</b>		<b>(72,436)</b>	<b>(9.4%)</b>
<b>Superior Court- IT Personnel Service (1005)</b>							
Personnel	299,974	223,299	74.4%	76,675	76.9%	7,450	2.5%
Supplies and services	122,043	96,418	79.0%	25,625	75.0%	(4,886)	(4.0%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>422,017</b>	<b>319,717</b>	<b>75.8%</b>	<b>102,300</b>		<b>2,564</b>	<b>(0.8%)</b>
<b>Justice Court #1 (1100)</b>							
Personnel	1,072,720	751,297	70.0%	321,423	76.9%	73,872	6.9%
Supplies and services	113,112	83,036	73.4%	30,076	75.0%	1,798	1.6%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>1,185,832</b>	<b>834,332</b>	<b>70.4%</b>	<b>351,500</b>		<b>75,671</b>	<b>4.6%</b>
<b>Justice Court #2 (1101)</b>							
Personnel	350,432	246,793	70.4%	103,639	76.9%	22,770	6.5%
Supplies and services	44,342	26,787	60.4%	17,555	75.0%	6,470	14.6%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>394,774</b>	<b>273,580</b>	<b>69.8%</b>	<b>121,194</b>		<b>29,239</b>	<b>5.2%</b>
<b>Justice Court #3 (1102)</b>							
Personnel	281,460	205,045	72.9%	76,415	76.9%	11,463	4.1%
Supplies and services	33,194	23,556	71.0%	9,638	75.0%	1,340	4.0%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>314,654</b>	<b>228,600</b>	<b>73.1%</b>	<b>86,054</b>		<b>12,803</b>	<b>1.9%</b>
<b>Constable #1 (1200)</b>							
Personnel	238,833	181,903	76.2%	56,930	76.9%	1,815	0.8%
Supplies and services	37,437	25,247	67.4%	12,190	75.0%	2,831	7.6%
Capital outlay	22,465	22,149	98.6%	316	75.0%	(5,301)	(23.6%)
<b>Total Expenditures</b>	<b>298,735</b>	<b>229,299</b>	<b>76.8%</b>	<b>69,436</b>		<b>(655)</b>	<b>(1.8%)</b>

## Comparison to Budget – Expenditures (cont):

### Yuma County Finance Department

#### GENERAL FUND BUDGET AND ACTUAL SUMMARY

By Department and Category  
For the Month Ending March 31, 2014

As of May 30, 2014	Pay Periods Months					20 9	Actual Vs Benchmark Variance Favorable (Unfavorable)
	Year-to-Date Actual						
	Budget	Actual	% of Budget	(Over) / Under	% of Budget	(Over) / Under	
<b>Constable #2 (1201)</b>							
Personnel	81,466	60,382	74.1%	21,084	76.9%	2,284	2.8%
Supplies and services	5,062	4,971	98.2%	91	75.0%	(1,174)	(23.2%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>86,528</b>	<b>65,352</b>	<b>75.5%</b>	<b>21,176</b>		<b>1,110</b>	<b>(0.5%)</b>
<b>Constable #3 (1202)</b>							
Personnel	-	-	0.0%	-	76.9%	-	76.9%
Supplies and services	4,116	-	0.0%	4,116	75.0%	3,087	75.0%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>4,116</b>	<b>-</b>	<b>0.0%</b>	<b>4,116</b>		<b>3,087</b>	<b>75.0%</b>
<b>Victim Services (1300)</b>							
Personnel	254,554	148,285	58.3%	106,269	76.9%	47,526	18.7%
Supplies and services	3,821	3,477	91.0%	344	75.0%	(611)	(16.0%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>258,375</b>	<b>151,762</b>	<b>58.7%</b>	<b>106,613</b>		<b>46,915</b>	<b>16.3%</b>
<b>Public Defender (1400)</b>							
Personnel	1,835,149	1,343,076	73.2%	492,073	76.9%	68,577	3.7%
Supplies and services	365,294	196,901	53.9%	168,393	75.0%	77,069	21.1%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>2,200,443</b>	<b>1,539,978</b>	<b>70.7%</b>	<b>660,465</b>		<b>145,646</b>	<b>4.3%</b>
<b>Non-Department (1600)</b>							
Personnel	289,923	1,477	0.5%	288,446	76.9%	221,540	76.4%
Supplies and services	2,850,833	1,482,587	52.0%	1,368,246	75.0%	655,537	23.0%
Capital outlay	-	29,935	0.0%	(29,935)	0.0%	(29,935)	0.0%
<b>Total Expenditures</b>	<b>3,140,756</b>	<b>1,514,000</b>	<b>48.3%</b>	<b>1,626,756</b>		<b>847,143</b>	<b>26.7%</b>
<b>County Administrator- Channel 77 (1601)</b>							
Personnel	106,258	85,175	80.2%	21,083	76.9%	(3,438)	(3.2%)
Supplies and services	52,277	12,243	23.4%	40,034	75.0%	26,964	51.6%
Capital outlay	56,736	17,600	31.0%	39,136	75.0%	24,952	44.0%
<b>Total Expenditures</b>	<b>215,271</b>	<b>115,018</b>	<b>56.2%</b>	<b>100,253</b>		<b>48,479</b>	<b>18.8%</b>

## Comparison to Budget – Expenditures (cont):

### Yuma County Finance Department

#### GENERAL FUND BUDGET AND ACTUAL SUMMARY

By Department and Category  
For the Month Ending March 31, 2014

As of May 30, 2014	Year-to-Date Actual				Pay Periods Months	20 9	Actual Vs Benchmark Variance Favorable (Unfavorable)
	Budget	Actual	% of Budget	(Over) / Under	% of Budget	(Over) / Under	
<b>Juvenile Court- Administration (1700)</b>							
Personnel	1,156,333	809,611	70.0%	346,722	76.9%	79,876	6.9%
Supplies and services	332,675	222,539	66.9%	110,136	75.0%	26,967	8.1%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>1,489,008</b>	<b>1,032,150</b>	<b>69.8%</b>	<b>456,858</b>		<b>106,843</b>	<b>5.2%</b>
<b>Juvenile Court- Detention (1800)</b>							
Personnel	2,683,378	1,927,062	71.8%	756,316	76.9%	137,075	5.1%
Supplies and services	606,292	446,863	73.7%	159,429	75.0%	7,856	1.3%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>3,289,670</b>	<b>2,373,926</b>	<b>72.4%</b>	<b>915,744</b>		<b>144,930</b>	<b>2.6%</b>
<b>Financial Services (1900)</b>							
Personnel	1,287,130	925,848	71.9%	361,282	76.9%	64,252	5.0%
Supplies and services	94,054	57,561	61.2%	36,493	75.0%	12,980	13.8%
Capital outlay	-	5,357	0.0%	(5,357)	0.0%	(5,357)	0.0%
<b>Total Expenditures</b>	<b>1,381,184</b>	<b>988,766</b>	<b>71.6%</b>	<b>392,418</b>		<b>71,874</b>	<b>3.4%</b>
<b>Legal Defender (2000)</b>							
Personnel	1,093,281	767,057	70.2%	326,224	76.9%	73,928	6.8%
Supplies and services	107,556	71,668	66.6%	35,888	75.0%	8,999	8.4%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>1,200,837</b>	<b>838,725</b>	<b>69.9%</b>	<b>362,112</b>		<b>82,927</b>	<b>5.1%</b>
<b>Human Resources (2100)</b>							
Personnel	630,163	437,907	69.5%	192,256	76.9%	46,834	7.4%
Supplies and services	147,424	88,122	59.8%	59,302	75.0%	22,446	15.2%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>777,587</b>	<b>526,029</b>	<b>68.0%</b>	<b>251,558</b>		<b>69,279</b>	<b>7.0%</b>
<b>General Services (2200)</b>							
Personnel	1,601,790	1,142,916	71.4%	458,874	76.9%	89,230	5.6%
Supplies and services	542,564	339,453	62.6%	203,111	75.0%	67,470	12.4%
Capital outlay	-	-	0.0%	-	0.0%	-	
<b>Total Expenditures</b>	<b>2,144,354</b>	<b>1,482,369</b>	<b>69.5%</b>	<b>661,985</b>		<b>156,700</b>	<b>5.5%</b>



## Comparison to Budget – Expenditures (cont):

### Yuma County Finance Department

#### GENERAL FUND BUDGET AND ACTUAL SUMMARY

By Department and Category  
For the Month Ending March 31, 2014

As of May 30, 2014	Year-to-Date Actual		Pay Periods Months		20 9		Actual Vs Benchmark Variance Favorable (Unfavorable)
	Budget	Actual	% of Budget	(Over) / Under	% of Budget	(Over) / Under	
<b>Information and Technology (2500)</b>							
Personnel	1,640,635	1,080,503	65.9%	560,132	76.9%	181,523	11.1%
Supplies and services	1,246,802	704,778	56.5%	542,024	75.0%	230,324	18.5%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>2,887,437</b>	<b>1,785,281</b>	<b>64.8%</b>	<b>1,102,156</b>		<b>411,847</b>	<b>10.2%</b>
<b>Development Services- Administration (2700)</b>							
Personnel	671,847	425,604	63.3%	246,243	76.9%	91,201	13.6%
Supplies and services	171,053	103,308	60.4%	67,745	75.0%	24,982	14.6%
Capital outlay	10,002	9,824	98.2%	178	75.0%	(2,322)	(23.2%)
<b>Total Expenditures</b>	<b>852,902</b>	<b>538,735</b>	<b>63.8%</b>	<b>314,167</b>		<b>113,861</b>	<b>11.2%</b>
<b>Development Services- Building Safety (2702)</b>							
Personnel	568,259	316,090	55.6%	252,169	76.9%	121,032	21.3%
Supplies and services	36,353	31,844	87.6%	4,509	75.0%	(4,579)	(12.6%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>604,612</b>	<b>347,934</b>	<b>57.6%</b>	<b>256,678</b>		<b>116,453</b>	<b>17.4%</b>
<b>Development Services- Environmental (2703)</b>							
Personnel	276,437	169,914	61.5%	106,523	76.9%	42,730	15.5%
Supplies and services	19,888	17,416	87.6%	2,472	75.0%	(2,500)	(12.6%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>296,325</b>	<b>187,330</b>	<b>63.2%</b>	<b>108,995</b>		<b>40,230</b>	<b>11.8%</b>
<b>Development Services- GIS (2704)</b>							
Personnel	330,025	205,153	62.2%	124,872	76.9%	48,712	14.8%
Supplies and services	121,119	100,750	83.2%	20,369	75.0%	(9,911)	(8.2%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>451,144</b>	<b>305,904</b>	<b>67.8%</b>	<b>145,240</b>		<b>38,801</b>	<b>7.2%</b>
<b>Development Services- Planning and Zoning (2705)</b>							
Personnel	1,017,918	628,078	61.7%	389,840	76.9%	154,936	15.2%
Supplies and services	72,669	53,696	73.9%	18,974	75.0%	806	1.1%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>1,090,587</b>	<b>681,773</b>	<b>62.5%</b>	<b>408,814</b>		<b>155,742</b>	<b>12.5%</b>

## Comparison to Budget – Expenditures (cont):

### Yuma County Finance Department

#### GENERAL FUND BUDGET AND ACTUAL SUMMARY

By Department and Category  
For the Month Ending March 31, 2014

As of May 30, 2014	Year-to-Date Actual				Pay Periods Months	20 9	Actual Vs Benchmark Variance Favorable (Unfavorable)
	Budget	Actual	% of Budget	(Over) / Under	% of Budget	(Over) / Under	
<b>Development Services- Customer Service (2706)</b>							
Personnel	650,124	373,996	57.5%	276,128	76.9%	126,100	19.4%
Supplies and services	27,607	24,264	87.9%	3,343	75.0%	(3,558)	(12.9%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>677,731</b>	<b>398,259</b>	<b>58.8%</b>	<b>279,472</b>		<b>122,541</b>	<b>16.2%</b>
<b>Adult Probation (3000)</b>							
Personnel	1,558,070	1,084,934	69.6%	473,136	76.9%	113,582	7.3%
Supplies and services	279,770	213,389	76.3%	66,381	75.0%	(3,562)	(1.3%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>1,837,840</b>	<b>1,298,323</b>	<b>70.8%</b>	<b>539,517</b>		<b>110,020</b>	<b>4.2%</b>
<b>Adult Probation- Pretrial (3001)</b>							
Personnel	377,126	278,994	74.0%	98,132	76.9%	11,103	2.9%
Supplies and services	15,743	6,906	43.9%	8,837	75.0%	4,902	31.1%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>392,869</b>	<b>285,900</b>	<b>72.9%</b>	<b>106,969</b>		<b>16,004</b>	<b>2.1%</b>
<b>Adult Probation- Graffiti (3002)</b>							
Personnel	58,174	43,295	74.4%	14,879	76.9%	1,454	2.5%
Supplies and services	12,611	8,703	69.0%	3,908	75.0%	755	6.0%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>70,785</b>	<b>51,998</b>	<b>73.5%</b>	<b>18,787</b>		<b>2,209</b>	<b>1.5%</b>
<b>Sheriff (3300)</b>							
Personnel	7,733,497	5,727,977	74.1%	2,005,520	76.9%	220,867	2.9%
Supplies and services	1,177,481	916,071	77.8%	261,410	75.0%	(32,960)	(2.8%)
Capital outlay	175,000	194,319	111.0%	(19,319)	75.0%	(63,069)	(36.0%)
<b>Total Expenditures</b>	<b>9,085,978</b>	<b>6,838,367</b>	<b>75.3%</b>	<b>2,247,611</b>		<b>124,838</b>	<b>(0.3%)</b>
<b>Sheriff- Medical Examiner (3302)</b>							
Personnel	217,582	165,541	76.1%	52,041	76.9%	1,830	0.8%
Supplies and services	280,634	192,184	68.5%	88,450	75.0%	18,291	6.5%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>498,216</b>	<b>357,725</b>	<b>81.9%</b>	<b>140,491</b>		<b>20,121</b>	<b>(6.9%)</b>

## Comparison to Budget – Expenditures (cont):

### Yuma County Finance Department

#### GENERAL FUND BUDGET AND ACTUAL SUMMARY

By Department and Category  
For the Month Ending March 31, 2014

As of May 30, 2014	Year-to-Date Actual				Pay Periods Months	20 9	Actual Vs Benchmark Variance Favorable (Unfavorable)
	Budget	Actual	% of Budget	(Over) / Under	% of Budget	(Over) / Under	
<b>Emergency Services (3500)</b>							
Personnel	141,581	50,049	35.3%	91,532	76.9%	58,860	41.6%
Supplies and services	41,416	15,027	36.3%	26,389	75.0%	16,035	38.7%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>182,997</b>	<b>65,076</b>	<b>35.6%</b>	<b>117,921</b>		<b>74,895</b>	<b>39.4%</b>
<b>Public Works- Solid Waste (4600)</b>							
Personnel	402,333	260,715	64.8%	141,618	76.9%	48,772	12.1%
Supplies and services	283,291	172,607	60.9%	110,685	75.0%	39,862	14.1%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>685,624</b>	<b>433,321</b>	<b>64.1%</b>	<b>252,303</b>		<b>88,634</b>	<b>10.9%</b>
<b>Medical Eligibility (5700)</b>							
Personnel	51,735	21,953	42.4%	29,782	76.9%	17,844	34.5%
Supplies and services	10,661,026	7,909,854	74.2%	2,751,172	75.0%	85,915	0.8%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>10,712,761</b>	<b>7,931,807</b>	<b>74.0%</b>	<b>2,780,954</b>		<b>103,759</b>	<b>1.0%</b>
<b>Public Fiduciary (6100)</b>							
Personnel	455,766	273,961	60.1%	181,805	76.9%	76,628	16.8%
Supplies and services	136,159	98,851	72.6%	37,308	75.0%	3,268	2.4%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>591,925</b>	<b>372,812</b>	<b>63.2%</b>	<b>219,113</b>		<b>79,897</b>	<b>11.8%</b>
<b>Public Works- Parks (7200)</b>							
Personnel	2,585	1,930	74.6%	655	76.9%	59	2.3%
Supplies and services	3,673	2,413	65.7%	1,260	75.0%	342	9.3%
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>6,258</b>	<b>4,343</b>	<b>74.2%</b>	<b>1,915</b>		<b>401</b>	<b>0.8%</b>

## Comparison to Budget – Expenditures (cont):

### Yuma County Finance Department

#### GENERAL FUND BUDGET AND ACTUAL SUMMARY

By Department and Category  
For the Month Ending March 31, 2014

As of May 30, 2014	Year-to-Date Actual		Pay Periods Months		20 9		Actual Vs Benchmark Variance Favorable (Unfavorable)
	Budget	Actual	% of Budget	(Over) / Under	% of Budget	(Over) / Under	
<b>School Superintendent (8000)</b>							
Personnel	344,997	257,326	74.6%	87,671	76.9%	8,056	2.3%
Supplies and services	37,507	30,299	80.8%	7,208	75.0%	(2,169)	(5.8%)
Capital outlay	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>382,504</b>	<b>287,625</b>	<b>75.3%</b>	<b>94,879</b>		<b>5,888</b>	<b>(0.3%)</b>
<b>General Fund Contingency</b>							
Activity base (1600)	-	-	0.0%	-	0.0%	-	0.0%
Contingency	300,000	-	0.0%	300,000	75.0%	225,000	75.0%
Contingency (1601)	-	-	0.0%	-	0.0%	-	0.0%
Reserves (Emergency)	8,852,442	-	0.0%	8,852,442	75.0%	6,639,332	75.0%
Reserves	-	-	0.0%	-	75.0%	-	75.0%
<b>Total</b>	<b>9,152,442</b>	<b>-</b>	<b>0.0%</b>	<b>9,152,442</b>	<b>75.0%</b>	<b>6,864,332</b>	<b>75.0%</b>

Note 1: Vacant positions and the timing of expenditures can significantly affect how a department's expenditures compare to the benchmark.

Note 2: Definition of colors used in the Expenditure section:

Uses	Projection	Definition	Impact
Expenditures	Black	Actual expenditures less than benchmark	Positive
Expenditures	Red	Actual expenditures more than benchmark	Negative

Note 3: The figures represented in this report are un-audited figures and are subject to change.

Note 4: The amounts are actual expenditures. Encumbrances are not included.